



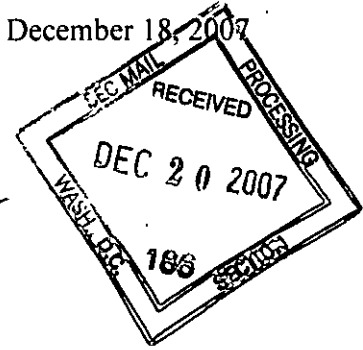
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December 18, 2007



Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Office of International Corporate Finance

Re: Rule 12g3-2(b) submission by Coca-Cola İçecek A.Ş. (the "Company")

Ladies and Gentlemen:

We refer to the above-referenced exemption pursuant to Rule 12g3-2(b) (the "Rule") under the Securities Exchange Act of 1934, as amended (the "Act"), granted previously to Coca-Cola İçecek A.Ş. We hereby transmit to you, in accordance with the provisions of the Rule, the following announcement made to the Istanbul Stock Exchange on December 17, 2007.

This announcement is made based on news in the media on acquisition of an equity stake in Coca-Cola Beverages Pakistan Ltd. ("CCBPL").

As it was announced on December 13, 2007 Coca-Cola İçecek ("CCI") has commenced discussions with The Coca-Cola Company ("TCCC") on options in acquiring an equity stake in CCBPL, which is majority owned by TCCC. As discussions have commenced the acquisition price is not yet determined. Should further developments on the issue arise, CCI will make the necessary announcements.

Pakistan, with an approximate population of 165 million, 67% of which is less than 30 years of age, offers growth potential for CCI, currently serving an area of 9 countries with a population of 170 million.

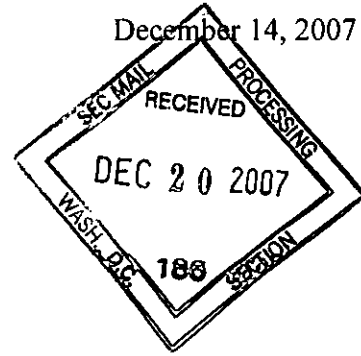
As stated in paragraph (5) of the Rule, the Company understands that its furnishing the Commission with the information set forth above and the documents being transmitted herewith pursuant to the Rule shall not constitute an admission for any purpose that the Company is subject to the provisions of the Act.

Kindly acknowledge receipt of this letter and the submission of the documents delivered herewith by stamping the duplicate copy of this letter and returning it in the envelope provided.

Sincerely,

Handwritten initials and date: 1/3

COCA-COLA İÇEÇEK A.Ş.



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100 F Street, N.E.  
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Coca-Cola İçecek ("CCI") has commenced discussions with The Coca-Cola Company ("TCCC") on options in acquiring an equity stake in Coca-Cola Beverages Pakistan Ltd. ("CCBPL") which is majority owned by TCCC.

Should further developments on the issue arise, CCI will make the necessary announcements.

As stated in paragraph (5) of the Rule, the Company understands that its furnishing the Commission with the information set forth above and the documents being transmitted herewith pursuant to the Rule shall not constitute an admission for any purpose that the Company is subject to the provisions of the Act.

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Sincerely,

*Coca-Cola İçecek A.Ş.*  
*[Signature]*

**END**